



July 15, 2008

Mr. George H. Person
Chief of Recall Management
Office of Defects Investigation
National Highway Transportation Safety Assoc.
400 Seventh Street, SW
Washington, DC 20590

Re: Safety Recall 08E-032

Dear Mr. Person:

I am the former president and chief executive officer of Franklin Coach Company ("Franklin"). On October 19, 2007, a tornado devastated Franklin's manufacturing plant in Nappanee, Indiana. As a result of this destruction, Franklin filed a voluntary Articles of Dissolution, which the Indiana Secretary of State approved and certified. I enclosed a copy of these records for your convenient reference.

As a result, Franklin no longer operates nor does business. Neither does it stand in a position of complying with your information request. With very few exceptions, the tornado destroyed all of Franklin's books and records.

Thank you for your professional understanding and cooperation.

Very truly yours,

A handwritten signature in black ink, appearing to read "S. Abel", written in a cursive style.

Steve Abel

P.O. Box 152
160 SOUTH OAKLAND AVENUE
NAPPANEE, INDIANA 46550
PHONE: (574) 773-4106
FAX: (574) 773-4108

